

► **Use Black Ink &
Return Original Form.**

Tax Registration Number

Name _____

Business Name _____

Street Address _____

City, State, Zip _____

No Business Activity?

File by telephone: Call 1-800-647-7706.

At the greeting, enter code 111 to start the process.
Enter your 9-digit tax registration number and follow the
instructions given. **If you file by telephone, do not mail
us your return.**

or

☐ If you have no business activity and did not file by
telephone, check this box, sign and mail us your return.

Has Your Address Changed?

If so, check appropriate box(es) below
and note changes on address above.

☐ Business Location Change

☐ Mailing Address Change

☐ **Business Closed?**

Check this box and enter
date closed ____/____/____.

For additional information, call
1-800-334-8969, and enter
code 430.

☐ **Filing an Amended Return?**

Check this box and attach
amended return information
and a letter of explanation.

☐ **Other Correspondence?**

Note: To change your address or close your business on our web site, go to <http://dor.wa.gov>.

I. State Business and Occupation (B&O) Tax

Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes [28]

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00275	<input type="text"/>

Insurance Agents; Insurance Brokers Commission [14]

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

Royalties; Child Care [80]

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

Wholesaling [03]

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .00484	<input type="text"/>

Service & Other Activities [04]

	Gross Amount	Deductions*	Taxable Amount	Rate	Tax Due
5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	X .015	<input type="text"/>

* Deductions taken but not itemized on pages 3 will be disallowed.

State and Local Use Tax/Deferred Sales Tax (See page 2.) ►

DUE DATE: January 31, 2009

- * **5%** Penalty Assessed After February 2, 2009
- 15%** Penalty Assessed After March 2, 2009
- 25%** Penalty Assessed After March 31, 2009
- If the due date falls on a weekend or legal holiday,
the due date is extended to the next business day.**

**Mail Your Completed Return in the Envelope
Provided to:**



State of Washington
Department of Revenue
PO Box 34054
Seattle, WA 98124-1054

- Make check or money order payable to the
Washington State Department of Revenue.
- **Please write your tax registration number on your check.**

► Signature _____

► Print Name _____

► Phone Number: () _____ Date ____/____/____

IV. Totals

19. Total Tax Due from Section I (Tax due from lines 1-5)	<input type="text"/>
20. Total Tax Due from Section II (Tax due from line 11)	<input type="text"/>
21. Total All Addendums (Example: Local Sales/Use Tax)	<input type="text"/>
22. Subtotal (add lines 19-21)	<input type="text"/>
23. Total Credit from Section III (from page 2, line 18)	<input type="text"/>
24. Subtotal (subtract line 23 from line 22)	<input type="text"/>
25. * Add Penalty, if Applicable (Minimum \$5.00) _____ %	<input type="text"/>
26. Total Amount Due	<input type="text"/>

II. State and Local Use Tax

State Use Tax/Deferred Sales Tax [05] (Also complete Local Use Tax/Deferred Sales Tax below.)

6.	Gross Amount **	** Value of articles used or consumed on which no Washington sales tax has been paid.	Rate	Tax Due
	<input type="text"/>		X .065 =	<input type="text"/>

Local Use Tax/Deferred Sales Tax [46] (Note: If more than two locations, please report all information on the Local Sales and Use Tax Addendum. If you need an addendum, go to our web site at <http://dor.wa.gov>.)

7.	Location Code	Value of Articles	Local Rate	Tax Due City or County
	<input type="text"/>	<input type="text"/>	X <input type="text"/>	<input type="text"/>
			Enter applicable tax rate	

8.	Location Code	Value of Articles	Local Rate	Tax Due City or County
	<input type="text"/>	<input type="text"/>	X <input type="text"/>	<input type="text"/>
			Enter applicable tax rate	

9.	Total Value of Articles	Value of Articles ***
		<input type="text"/>

*** This amount must be the same as State Use Tax/Deferred Sales Tax Gross Amount, line 6.

10.	Litter Tax [36]	Taxable Amount	Rate	Tax Due
		<input type="text"/>	X .00015 =	<input type="text"/>

Additional Information

Penalties and Interest

Penalties:

- Any unpaid tax (including partial payments) is subject to delinquent return penalty at the rate on the front of the return. (RCW 82.32.090)
- A 5% assessment penalty may be assessed if the return is substantially underpaid. (RCW 82.32.090)

Interest: Interest will accrue from the first day of the month following the due date, until paid. (RCW 82.32.050)

Need help? Unsure how to file?

For Internet Assistance - Go to the Department of Revenue's web site at dor.wa.gov.

Get instructions for completing the Business & Occupation Activities Return, Local Sales and Use Tax Addendum, and other tax related forms.

For Telephone Assistance, or if this return does not include your reporting classifications, please call the Telephone Information Center at 1-800-647-7706.

Applying for a Penalty Waiver?

- ☐ Check this box and attach a waiver request.
- For penalty waiver criteria information, go to dor.wa.gov, or you may call 1-800-334-8969 and enter code 429.

Want an easier way to file?

Go to dor.wa.gov. Register for E-file and you can file your return quickly and easily. For assistance, call 1-877-345-3353.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

11. Total Tax Due from Section II
(Transfer total to page 1 line 20.)

Tax Due
<input type="text"/>

III. Credits

12. Small Business B&O Tax Credit (See enclosed.)	[815]	Amount of Credit
		<input type="text"/>

13. Manufacturing Software; Programming Rural Employment B&O Credit	[860]	Amount of Credit
		<input type="text"/>

14. Help Desk Services B&O Credit	[865]	Amount of Credit
		<input type="text"/>

15. International Services Credit	[855]	Amount of Credit
		<input type="text"/>

16. B&O Credit for Syrup Tax Paid	[945]	Amount of Credit
		<input type="text"/>

17. Other Credits (Attach appropriate documents.)	[810]	Amount of Credit
		<input type="text"/>

18. Total Credit (Transfer total to page 1, line 23.)		Amount of Credit
		<input type="text"/>

► Use Black Ink and Attach this Original Form to your Business & Occupation Activities Return.

- **If you have deductions**, return this page. **If you do not have deductions**, do not return this page.
- We cannot approve deductions taken on the Business & Occupation Activities Return that are not itemized on this page.
- Report deductions under the heading that corresponds to your reporting activity.
- Transfer the total deduction amount for each classification from this page to the corresponding line on page 1 of your tax return.

If completing, fill out name, tax registration number and attach to your Business & Occupation Activities Return.

Name: _____

Tax Registration Number

1. Travel Agent Comm/Tour Operator; Intl Charter Freight Brokers; Stevedoring; Licensed Boarding Homes

	I.D.	Amount
Bad Debts	[2801]	<div style="border-bottom: 1px solid black; width: 100%; position: relative;"> ● ● ● </div>
Cash & Trade Discounts	[2802]	<div style="border-bottom: 1px solid black; width: 100%; position: relative;"> ● ● ● </div>
Other (Explain below): _____	[2899]	<div style="border-bottom: 1px solid black; width: 100%; position: relative;"> ● ● ● </div>
Total		<div style="border-bottom: 1px solid black; width: 100%; position: relative;"> ● ● ● </div>

2. Insurance Agents; Insurance Brokers Commission

	I.D.	Amount
Bad Debts	[1401]	
Other (Explain below): _____	[1499]	
Total		

3. Royalties; Child Care

	I.D.	Amount
Bad Debts	[8001]	<input type="text"/>
Cash & Trade Discounts	[8002]	<input type="text"/>
Advances Reimbursements; Rtns & Allowances	[8007]	<input type="text"/>
Other (Explain below):	[8099]	<input type="text"/>
	Total	<input type="text"/>

Note: If you have deductions, please include your deduction detail page with your return.

4. Wholesaling

	I.D.	Amount
Bad Debts	[0301]	
Cash & Trade Discounts	[0302]	
Interstate & Foreign Sales	[0304]	
Motor Vehicle Fuel Tax	[0305]	
Casual Sales; Accommodation Sales	[0306]	
Advances Reimburse- ments; Rtns & Allowances	[0307]	
No Local Activity	[0308]	
Other (Explain below):	[0399]	
	Total	

5. Service & Other Activities

	I.D.	Amount
Bad Debts	[0401]	
Cash & Trade Discounts	[0402]	
Interstate & Foreign Sales (Apportionment)	[0404]	
Advances Reimbursements; Rtns & Allowances	[0407]	
Gambling; Prize; Cash Pay-Outs	[0410]	
Qualified Initiation Fees; Dues; Contributions Rec'd	[0411]	
Interest on Certain Invest/Loan/Obligations	[0412]	
Artistic/Cultural Activities	[0416]	
Other (Explain below):	[0499]	
	Total	

Quarterly Small Business B&O Tax Credit Table

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$ 0	\$106	Equal to the Amount of B&O Tax Due
\$106	\$111	\$105
\$111	\$116	\$100
\$116	\$121	\$ 95
\$121	\$126	\$ 90
\$126	\$131	\$ 85
\$131	\$136	\$ 80
\$136	\$141	\$ 75
\$141	\$146	\$ 70
\$146	\$151	\$ 65
\$151	\$156	\$ 60
\$156	\$161	\$ 55

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$161	\$166	\$ 50
\$166	\$171	\$ 45
\$171	\$176	\$ 40
\$176	\$181	\$ 35
\$181	\$186	\$ 30
\$186	\$191	\$ 25
\$191	\$196	\$ 20
\$196	\$201	\$ 15
\$201	\$206	\$ 10
\$206	\$211	\$ 5
\$211	or more	\$ 0

How to Determine Your Small Business Credit

Step 1: Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your tax return.) If taking additional B&O tax credit(s), a worksheet is provided for your convenience below.

Step 2: Locate the total B&O tax due in the table above.

Step 3: Read across to the next column. This is the amount of your Small Business B&O Tax Credit.

Step 4: Write the amount on page 2, under the Credits section of your return, on the Small Business B&O Tax Credit line.

Note: If your total B&O tax due is less than \$106, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.

Small Business B&O Tax Credit Worksheet

(Use this worksheet to help calculate the Small Business B&O Tax Credit when additional business and occupation tax credit(s) are being taken. Note: not all credits may apply.)

Step A: Determine the total Business and Occupation (B&O) tax due. (Add total tax due of all B&O classifications on your Department of Revenue tax return.)

\$ _____

Step B: Add together the credit amounts taken for:

Multiple Activities Tax Credit	\$	
Mfg. Software/Programming Rural Employment B&O Credit	+	\$ _____
Help Desk Services B&O Credit	+	\$ _____
International Services Credit	+	\$ _____
Customized Employment Training Credit	+	\$ _____
Hospital Patient Handling B&O Credit	+	\$ _____
B&O Credit for Syrup Tax Paid	+	\$ _____
Other Credits (for example: Commute Trip Reduction, LIHEAP PUT, etc.)	+	\$ _____
Total (Enter 0 if none of these credits are being taken.)	→	\$ _____

Step C: Subtract Step B from Step A. This is the amount of B&O tax due used to determine the Small Business B&O Tax Credit. Proceed to Step 2 above.

Note: If Step B is larger than Step A, enter zero for your small business credit

TOTAL \$ _____